

# The Gazette of India



EXTRAORDINARY  
PUBLISHED BY AUTHORITY

No. 15, 664

Date.. 21.6.49

NEW DELHI, WEDNESDAY, MARCH 17, 1948

GOVERNMENT OF INDIA  
**MINISTRY OF LAW**  
(Reforms)

NOTIFICATION

*New Delhi, the 17th March 1948*

**No. S.O.5.**—The following Order made by the Governor-General is published for general information:—

**THE GOVERNMENT OF INDIA (DISTRIBUTION OF REVENUES) ORDER, 1948**

In the exercise of the powers conferred by sub-section (1) of section 138, sub-section (2) of section 140 and section 142 of the Government of India Act, 1935, as adapted by the India (Provisional Constitution) Order, 1947, and of all other powers enabling him in that behalf, the Governor-General is pleased to make the following Order.—

1. (1) This Order may be cited as the Government of India (Distribution of Revenues) Order, 1948.

(2) It shall be deemed to have come into force on the fifteenth day of August, 1947, and as from that date the provisions of paragraphs 5, 8 and 9 of the Government of India (Distribution of Revenues) Order, 1936, and the Schedule thereto shall be deemed to have become inoperative.

2. In this Order, “section” means a section of the Government of India Act, 1935, as adapted by the India (Provisional Constitution) Order, 1947.

3. (1) For the purposes of sub-section (1) of section 138, one per cent of so much of the net proceeds of taxes on income as does not represent the net proceeds of taxes payable in respect of Dominion emoluments, shall be deemed to represent proceeds attributable to Chief Commissioners’ Provinces in the year ending on the 31st day of March, 1948, and in the year ending on the 31st day of March, 1949.

(2) The percentage of the net proceeds of the said taxes on income, except in so far as those proceeds represent proceeds

attributable to Chief Commissioners' Provinces or to taxes payable in respect of Dominion emoluments which is to be assigned to the Governors' Provinces under the said sub-section in each of the said years shall be fifty per cent.

(3) The sums falling to be distributed under the said sub-section among the Governors' Provinces in each of the said years shall be distributed as follows:—

	Per cent.
Madras . . . . .	18
Bombay . . . . .	21
West Bengal . . . . .	12
The United Provinces . . . . .	19
East Punjab . . . . .	5
Bihar . . . . .	13
The Central Provinces and Berar . . . . .	6
Assam . . . . .	3
Orissa . . . . .	3

4. The proportion of the net proceeds in each of the years mentioned in Article 3, of any export duty on jute or jute products which under sub-section (2) of section 140 of the Act is to be assigned to the Provinces in which jute is grown shall be twenty per cent.

5. There shall be charged on the revenues of the Dominion as grants in aid of the revenues of the Provinces of Assam and Orissa—

- (a) the sums of Rs. 18,75,000 and Rs. 25,00,000, respectively, in the year ending on the 31st day of March, 1948, and
- (b) the sums of Rs. 30,00,000 and Rs. 40,00,000, respectively, in the year ending on the 31st day of March, 1949.

MOUNTBATTEN OF BURMA,  
*Governor-General.*

K. V. K. SUNDARAM,  
*Officer on Special Duty.*